



ORDINANCE NO. 05-10

AN ORDINANCE AMENDING SECTION 17 OF THE CITY CODE
SETTING FEES ON THE SALE OF CIGARETTES
FOR FISCAL YEAR 04-05 AND SUBSEQUENT YEARS

IT IS HEREBY ORDAINED by the City Council of the City of Fredericksburg, Virginia, that Article XIII of Chapter 17 of the City Code, relating to tax on the sale of cigarettes within the City, is amended as follows:

SEC. I. City Code Amendment.

A. That Section 17-373(a) of Chapter 17 of the City Code is hereby amended as follows:

Sec. 17-373 Levied; amount.

(a) For every year, beginning July first and ending June thirtieth of each such year, unless otherwise changed by the Council, there is hereby imposed and levied by the City upon each and every sale of cigarettes a tax equivalent to thirty-one (\$0.31) for each package of thirty (30) or fewer cigarettes sold within the City. The amount of such tax shall be paid by the seller, if not previously paid, in the manner and at a time provided in this article.

SEC. II. Effective Date.

This ordinance shall be effective July 1, 2005.

First reading: May 10, 2005

Second reading: May 24, 2005

Approved as to form:

Kathleen Dooley, City Attorney

CERTIFICATION: